

AMENDMENTS TO THE DRAWINGS:

Please substitute the attached replacement sheets for Figs. 14-28 as originally filed. In the replacement sheets, the figures have been labelled "BACKGROUND ART" as agreed with the Examiner.

REMARKS

Counsel wishes to acknowledge with appreciation the telephonic interview with Examiner Thomas on October 18, 2006, the substance of which is incorporated in these Remarks.

As was agreed during the interview, independent Claim 1 has been cancelled without prejudice or disclaimer, and independent Claim 2 has been amended for clarity. Dependent Claims 5 and 6 have also been amended to conform with amended Claim 2.

Claim 2 has been amended more clearly to characterize the converting step as a step of converting a portion of the silicon nitride film which is exposed from the first embedded insulator film into a non-silicon-nitride type insulator film, thereby leaving a remaining portion of the silicon nitride film between the first embedded insulator film and the inner wall of the trench.

As was agreed during the aforementioned interview, the foregoing features of Claim 2 are supported by, e.g., Fig. 8 of Applicant's drawings and the related description at page 17, lines 5-10 in the specification. It was further agreed that the present amendments distinguish the invention of Claim 2 patentably from Ahn '873, the Examiner having noted with reference to Fig. 12 of the reference that the silicon

nitride layer 47 is entirely covered by SOG layer 51. Moreover, Ahn '198 evidently fails to overcome the deficiency of Ahn '873 with respect to amended Claim 2. Referring to Figs. 7 and 8, for example, note that Ahn '198 teaches removal of the exposed part of silicon nitride layer liner 107 by etching.

The specification and drawings have also been amended as agreed.

This application is believed to be in condition for allowance in view of the amendments presented herein, and it is therefore respectfully requested that the application now be passed to issue.

It is understood from the interview that if the Examiner should determine a further Office Action to be necessary as a result of an update search, the prosecution of this application will be reopened. Accordingly, as discussed with the Examiner, Applicants have concurrently filed a Notice of Appeal, rather than an RCE, to maintain this application until the update search has been completed.

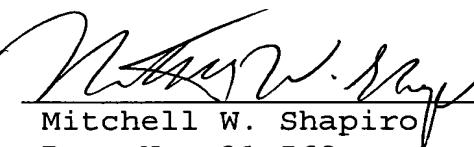
The Examiner is welcome to telephone the undersigned if further discussions are deemed desirable.

A Notice of Allowance is respectfully solicited.

The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 any fees under 37 C.F.R. §§ 1.16

and 1.17 that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the filing of this paper and has not been separately requested, such extension is hereby requested.

Respectfully submitted,

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